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FAX TRANSMISSION April 17, 2008

TO: Examiner: DICKEY, THOMAS L.
Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450

FROM: Douglas P. Mueller
OUR REF: 10873.0352USRE
TELEPHONE: (612) 455.3800

Total pages, including cover letter:

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Title of Document: **Communication regarding Substitute Combined Declaration and Power of Attorney (1 pages); Substitute Combined Declaration and Power of Attorney (3 pages)**

Applicant: MATSUDA, et al.
Serial No.: 10/611307
App. Filed: July 1, 2003
Group Art No.: 2826

Please charge any additional fees or credit overpayment to Deposit Account No. 50-3478. Please consider this a PETITION FOR EXTENSION OF TIME for a sufficient number of months to enter these papers, if appropriate.

By:
Name: Douglas P. Mueller
Reg. No.: 30,300

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on the date shown below.

Gina Dahl

Signature

Date

225 SOUTH SIXTH STREET • SUITE 2650 • MINNEAPOLIS • MN 55402
TEL. 612.455.3800 • FAX 612.455.3801
WWW.HSML.COM • MAIL@HSML.COM

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S/N 10/611,307

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant:	MATSUDA, et al.	Examiner:	DICKEY, THOMAS L
Serial No.:	10/611,307	Group Art Unit:	2826
Filed:	JULY 1, 2003	Docket No.:	10873.0352USRE
Title:	SEMICONDUCTOR DEVICE AND METHOD FOR MANUFACTURING THE SAME		

CERTIFICATE UNDER 37 CFR 1.6(d):

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on April 17, 2008.

By: 
Name: Gina Dahl

**COMMUNICATION RE SUBSTITUTE COMBINED DECLARATION AND
POWER OF ATTORNEY**

Mail Stop: Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, Virginia 22313-1450

Dear Sir:

Applicants hereby submit a substitute declaration in accordance with PTO requirements to identify the potential error in the original patent pursuant to the Examiner's request via telephone. In view of the above, Applicants request reconsideration of the application in the form of a Notice of Allowance.

Please charge any additional fees or credit overpayment to Deposit Account No. 50-3478.

If a further telephone conference would be helpful in resolving any issues concerning this communication, please contact Applicants' primary attorney-of record, Douglas P. Mueller (Reg. No. 30,300), at (612) 455-3804.

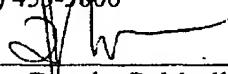
Respectfully submitted,

53148

PATENT TRADEMARK OFFICE

HAMRE, SCHUMANN, MUELLER &
LARSON, P.C.
P.O. Box 2902
Minneapolis, MN 55402-0902
(612) 455-3800

Dated: 17 April 2008

By: 

Douglas P. Mueller
Reg. No. 30,300

DPM/gmd